

Individual Amended Return

General Instructions

NOTE: *If you are unable to determine the proper starting point for your amended Arizona return, please contact one of the Taxpayer Information and Assistance help numbers.*

Phoenix(602) 255-3381
Tucson(520) 628-6421
Other Arizona areas1-800-352-4090
Form Orders(602) 542-4260
Forms by Fax (602) 542-3756
Recorded Tax Information
Phoenix(602) 542-1991
Other Arizona areas1-800-845-8192
Hearing impaired TDD user
Phoenix(602) 542-4021
Other Arizona areas1-800-397-0256

A. Use of Form. Use Form 140X to correct an individual income tax return (Form 140, 140A, 140NPR, 140PY, or 140NR) filed within the past four years. The department will compute the interest and either include it in your refund or bill you for the amount due.

Estimated payment penalty cannot be amended.

NOTE: *If you are amending a previously filed property tax credit claim (Form 140PTC), do not use this form (Form 140X). To amend a previously filed Form 140PTC, use Form 140PTC for the tax year you are amending.*

B. When To File. Form 140X can be filed only after you have filed an original return. If you are filing Form 140X for a refund, it must be filed within four years from the date the original return was filed.

If you have amended your federal return, you are required to file an amended Arizona return **within 90 days of the federal change**. Also, if the amount of your taxable income for any year has been changed by the Internal Revenue Service, the change must be reported to Arizona within 90 days.

C. Death of Taxpayer. If you are a surviving spouse amending a joint return, write "Deceased" and the date of death after the decedent's name on the return. Sign your name and write "Filing as Surviving Spouse" in the area provided for your spouse's signature. (If someone else serves as personal representative for your spouse's estate, he or she must also sign the return.)

If a refund is due, complete Arizona Form 131, Claim for Refund on Behalf of Deceased Taxpayer, and attach it to the **front** of your amended return.

D. Where To File. Mail amended returns to Arizona Department of Revenue, PO Box 29002, Phoenix AZ 85038-9002. Payment is due in full at the time you file your return. Please make your check payable to Arizona Department of Revenue and enter your social security number on the front of your check.

E. More Information. If you have any questions on whether a certain item of income is taxable or a deduction or exemption is allowed, refer to the instructions provided with your original return.

For further assistance, please contact one of the help numbers listed in column 1.

Penalties and Interest

A. Penalties. You may be assessed a penalty for late payment of the taxes due on a voluntarily filed amended return under the following conditions:

1. You are under audit by the Department of Revenue.
2. The Department of Revenue has requested or demanded that you file an amended income tax return.
3. Your total additional tax owed represents a substantial underpayment of your tax liability. A substantial underpayment exists if the amount of understatement for the tax period exceeds the greater of ten percent of the actual tax liability for the tax period or two thousand dollars.

In addition to the late payment penalty, you may also be assessed a late filing penalty if your original return was not timely filed. These penalties apply to taxes due and remaining unpaid after the due date of the original return. Combined late filing and late payment penalties can go up to 25 percent of the unpaid tax.

B. Interest. The department charges interest on any tax not paid by the due date even if you have an extension. Interest is at the current rate from the original due date to the date of payment. Contact one of the help numbers in column 1 for the current interest rate. The Arizona rate of interest is the same as the federal rate.

Line-by-Line Instructions

The line numbers on the Arizona Form 140X do not correspond with the line numbers on Arizona's individual income tax forms. The proper line on which to enter your change(s) will depend on the nature of the change. Use the line descriptions on your original Arizona return to determine the proper line on which to enter your Arizona changes. If you are unable to determine the proper lines upon which to enter your Arizona changes, contact one of the help numbers listed.

Tax Year

Enter the **year** of the return you are amending on the first line. (If amending a fiscal year return, enter the month, day, and year.)

Name, Address, and Social Security Number

Please type or print your name, social security number, and present address. (If you are filing a joint amended return, enter your social security numbers in the same order as your first names and in the same order as shown on your original return. If you are filing a joint return and the last names are different, separate your names with an "and". Put them in the same order

as your first names and social security numbers.)

All returns, statements, and other documents filed with the Department of Revenue require a taxpayer identification number (TIN). The TIN is either a correct social security number or, for a business, the federal employer identification number. Paid tax preparers must also include their TIN on forms where requested. Taxpayers and paid preparers failing to include the proper TIN may be subject to a penalty. Please check the return to be sure that all required identification numbers are accurate and written clearly. Missing, incorrect, or unclear identification numbers may cause delays in processing the returns. **If your name appears first on the return, make sure your social security number is the first number listed.**

NOTE: *If you are changing your filing status from married filing separate to married filing joint, you must include your spouse's first name on line 1 and social security number on line 2.*

Next, enter the name and address used on your original return. (If they are the same, write "SAME".)

Filing Status

Check the appropriate box for filing status claimed on your original return. Then check the appropriate box for the filing status you are claiming on your amended return.

Residency Status

Check the appropriate box for the residency status claimed on your original return. Then check the appropriate box for the residency status you are claiming on your amended return.

Original Form Filed

Check the appropriate box for the type of return you **originally** filed.

NOTE: *If you are amending an Arizona Form 140NPR, 140PY, or 140NR, enter your corrected ARIZONA percentage in the space provided. (Refer to the instructions in your original return for computing this percentage.)*

Lines 13 - 24

In order for your amended return to be processed, you must enter an amount in columns (a), (b) and (c) for lines 13 through 17 and lines 19, 21, 22, 26, and 27.

Column a

Enter in column (a) the amount reported on your original return or the most recently amended return for the tax year you are amending. However, if your original return or previously amended return for the tax year being amended was corrected by the Department of Revenue, enter the amount as corrected by the department.

Column b

Enter in column (b) the amount you are adding to or subtracting from the column (a) amount. Bracket all amounts to be subtracted. If there is no change to the column (a) amount, enter zero.

Column c

Enter in column (c) the corrected amount ($a+b=c$ or $a-b=c$). If the column (b) amount is zero (no change), enter the column (a) amount in column (c).

For each change reported, list the item or line reference and the reason for the change in Part II on page 2 of your return. If additional space is required, attach a schedule.

Line 13 - Federal Adjusted Gross Income

You must enter an amount in columns (a), (b), and (c).

In column (a), enter your federal adjusted gross/Arizona gross income reported on your original (or most recently amended) return for the tax year you are amending.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

Line 14 - Arizona Adjusted Gross Amount

You must enter an amount in columns (a), (b), and (c).

In column (a), enter your Arizona adjusted gross income reported on your original (or most recent amended) return for the tax year you are amending.

On your original return, this amount was reported on:

Form 140:

For 1991 through 1993	Line 19
For 1994	Line 20
For 1995	Line 22

Form 140A:

For 1991 through 1995	Line 16
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Form 140NPR:

For 1991 through 1993	Line 19
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Form 140PY:

For 1994	Line 20
For 1995	Line 22

Form 140NR:

For 1994	Line 21
For 1995	Line 22

NOTE: *If your original return or previously amended return for the tax year being amended was corrected by the Department of Revenue, enter the amount as corrected by the department.*

In column (b), enter the change amount or zero. Modifications to your Arizona adjusted gross income would include changes to:

1. Your dependent, age 65 or over, or blind exemptions;
2. Additions to Arizona gross income required under Arizona law;

3. Subtractions from Arizona gross income required under Arizona law.

If making a dependent, age 65 or over, or blind exemption change, complete Part I, page 2, before entering an amount in column (b).

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

Lines 15, 16, and 17 -

You must enter an amount in columns (a), (b), and (c).

Line 15 - Deductions

If amending a 140A, in column (a) enter your standard deduction and personal exemption amount as reported on your original (or most recent amended) return.

If amending other than a 140A, in column (a) enter your standard or itemized deductions as reported on your original (or most recent amended) return for the tax year you are amending.

NOTE: *If your original return or previously amended return for the tax year being amended was corrected by the Department of Revenue, enter the amount as corrected by the department.*

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount. If you are correcting itemized deductions or changing from standard to itemized deductions, attach a copy of your corrected Schedule A.

Line 16 - Personal Exemptions

Do not enter amounts for dependents, age 65 or over, or blind exemptions; these are entered on line 14.

If amending a 140A, in column (a) enter zero.

If amending other than a 140A, in column (a) enter your personal exemptions as reported on your original (or most recent amended) return for the tax year you are amending.

NOTE: *If your original return or previously amended return for the tax year being amended was corrected by the Department of Revenue, enter the amount as corrected by the department.*

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

Line 17- Arizona Taxable Income

You must enter an amount in columns (a), (b), and (c). Subtract lines 15 and 16 from line 14.

Line 18 - Tax

Calculate your tax liability using the appropriate tax rate table and enter the amount in column (c). Tax rate tables can be found in the instructions for the tax year you are amending. If you do not have the correct tables, please contact one of the help numbers listed on page 1 of the instructions.

Line 19 - Tax From Recapture of Credits From Form 301

You must enter an amount in columns (a), (b), and (c). If you are not liable for tax from recapture of tax credits, enter zero in all three columns.

If your original return showed a recapture tax, in column (a) enter the amount of tax due from recapture of the environmental technology credit and/or the recycling equipment credit from Form 301, Part II, line 18, as reported on your original (or most recent amended) return for the tax year you are amending.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

Attach to your return a copy of Form 301 showing your corrected computations.

Line 20 - Subtotal of Tax

Add lines 18 and 19, column (c). Enter the result.

Line 21 - Family Income Tax Credit (1995)

You must enter an amount in columns (a), (b), and (c).

If you are not eligible for the credit, enter zero in all three columns.

If you are eligible for the credit, in column (a) enter the amount of your family income tax credit reported on your original (or most recent amended) 1995 return. If this is the first time you are claiming the family income tax credit, enter zero.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

Line 22 - Tax Credits

You must enter an amount in columns (a), (b), and (c).

In column (a), enter your credits from Schedules CR, CRH, or Form 301 reported on your original (or most recent amended) return for the tax year you are amending. If this is the first time you are claiming the credits, enter zero.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

Attach to your return a copy of Schedules CR, CRH, or Form 301 (and supporting documents) filed with your original return. If this is the first time you are claiming the credits, you must complete an Arizona Schedule CR, CRH, or Form 301 and attach it along with the required supporting documents to your amended return.

Line 23 - Credit Type

If you entered an amount on line 22, write the credit(s) form number(s) from Arizona Form 301, Part II.

If you are claiming:	Write form number:
1. Defense Contracting Credit	302
2. Dependent Day Care Credit (for tax years 1991 through 1994)	303
3. Enterprise Zone Credit	304
4. Environmental Technology Credit	305
5. Military Reuse Zone Credit	306
6. Recycling Equipment Credit	307
7. Credit for Taxes Paid to Another State or Country	309
8. Solar Energy Credit	310
9. Agricultural Water Conservation System Credit	312
10. Alternative Fuel Credit	313
11. Underground Storage Tanks Credit	314
12. Pollution Control Credit	315
13. Construction Materials Credit	316
14. Summer School and Jobs Credit (for tax year 1995)	317

Line 24 -

Add line 21 and line 22, column (c). Enter the result.

Line 25 - Total Tax

Subtract line 24, column (c), from line 20, column (c).

Line 26 - Payments (Withholding, Estimated, Extension)

You must enter an amount in columns (a), (b), and (c). Before entering an amount in columns (b) and (c), itemize these payments for the tax year you are amending in Part IIIA on page 2. If

additional space is required, attach a schedule.

NOTE: Do not include payments sent with original return.

In column (a), enter the total amounts of Arizona income tax withheld, estimated income tax payments, and payments made with an extension request reported on your original (or most recent amended) return for the tax year you are amending.

NOTE: If your original return or previously amended return for the tax year being amended was corrected by the Department of Revenue, enter the amount as corrected by the department.

In column (b), enter the change amount or zero.

In column (c), enter the total from page 2, Part IIIA.

Line 27 - Special Tax Credits

If you claimed a special tax credit on your original return, check the appropriate box and enter in column (a) the amount claimed on your original return. If you are making an adjustment to the credit, be sure to attach copies of your Form 140PTC, Form RPTC, or Form 201 and all supporting documents filed with the original return.

NOTE: Use Form 140X to adjust a previously filed credit only. If you did not claim a credit on your original return, you may not claim it on Form 140X.

Line 28 - Parcel Identification Number

If you claimed a special tax credit on line 27 and are amending the 1991 tax year, enter your parcel identification number. This number has four parts: county number, assessor's book, map, and parcel number. There may or may not be a letter at the end of your parcel number. For example:

07	206	25	030
County	Book	Map	Parcel

For your county numbers, see below:

01 Apache	08 Mohave
02 Cochise	09 Navajo
03 Coconino	10 Pima
04 Gila	11 Pinal
05 Graham	12 Santa Cruz
06 Greenlee	13 Yavapai
07 Maricopa	14 Yuma
15 La Paz	

Lines 29 - 36

You may be required to enter an amount on line 29. You must enter an amount on lines 31, and either lines 34 and 35 or line 36.

Line 29 - Payment With Original Return (Plus All Additional Payments After It Was Filed)

Before entering an amount on line 29, itemize all payments for the tax year you are amending in Part IIIB on page 2. If additional space is required, attach a schedule.

List the payment sent with your original return and all payments after you filed your return. Enter the total from page 2, Part IIIB.

NOTE: Do not include payments reported on line 26.

Line 30 - Federal Retiree Credit Applied to Original Return

Enter the amount of your federal retiree credit that was applied to your original return and any other previous amended returns that you filed for this tax year.

Line 31 - Total Payments and Special Tax Credits

Add lines 26, 27, 29, and 30 column (c) amounts.

Also, do the following if you computed your 1995 tax under Arizona's claim of right provisions.

1. Write "ARS § 43-1029" and the amount of the prior year tax reduction in the space to the left of your total payment amount.

2. Include the credit for the prior year tax reduction in the total entered on line 31.
3. Attach a schedule explaining the amounts repaid and the computation of the prior year tax reduction.

For more information on Arizona's claim of right provisions, see Individual Income Tax Procedure ITP 95-1.

Line 32 - Overpayment From Original Return

If your original (or most recent amended) return for the tax year you are amending, resulted in an overpayment of taxes, enter the overpayment amount.

On your original return, this amount was reported on:

Form 140:

For 1991 and 1992	Line 33
For 1993	Line 34
For 1994	Line 39
For 1995	Line 43

Form 140A:

For 1991 through 1994	Line 25
For 1995	Line 27

Form 140NPR:

For 1991	Line 31
For 1992	Line 32
For 1993	Line 33

Form 140PY:

For 1994	Line 38
For 1995	Line 42

Form 140NR:

For 1994	Line 39
For 1995	Line 40

NOTE: *If your original return or previously amended return for the tax year being amended was corrected by the Department of Revenue, enter the amount as corrected by the department.*

Your overpayment may have been distributed or applied by one of the following means.

1. You have received all or a portion of the overpayment in the form of a refund.

2. You may have applied all or a portion of the overpayment to your next year's estimated income taxes.

3. You may have applied all or a portion of the overpayment to one of the voluntary contributions specified on the Arizona income tax return.

4. All or a portion of your refund may have been paid to a government agency for an obligation owed to that agency (e.g., prior year taxes, child support, etc.).

Regardless of how the overpayment was distributed or applied, enter the overpayment amount.

Line 33 - Balance of Credits

Subtract line 32 from line 31. Enter the result.

Line 34 - Refund\Credit Due

If line 25 is less than line 33, subtract line 25 from line 33 and enter the result.

Special Instructions for Federal Retirees With Unused Credits

If your federal retiree credit was used to pay your entire original liability, the department will not refund the overpayment shown on this amended return. Your federal retiree credit will be adjusted accordingly.

Line 35 - Amount To Be Applied to 1996 Estimated Taxes

If you want all or part of the amount on line 34 applied to your next year's estimated taxes, enter the amount to be applied. If you want all of the amount on line 34 refunded, enter zero.

Line 36 - Amount Owed

If line 25 is more than line 33, you owe additional tax. Subtract line 33 from line 25 and enter the result. Make your check payable to Arizona Department Revenue. Write your social security number on the front of your check or money order. Attach your check or money order to the front of your return where shown. Interest and penalty due will be

computed by the department and you will be billed accordingly.

Line 37 - Subtraction of Federal Retirement Contribution

This line applies only to individuals who were civilian employees of the United States Government during 1994 and/or 1995. The Arizona Court of Appeals ruled that the Arizona statute which effectively taxes federal employees' contributions to federal retirement plans violates the doctrine of intergovernmental tax immunity. Both the plaintiffs and the state have filed requests for reconsideration of the case with the Arizona Court of Appeals. Therefore, the issue is not yet settled.

Enter the amount from line 14, column (c) that pertains to your federal retirement contribution.

Special Instructions for Federal Retirees With Unused Credits

If you are a federal retiree with unused credit, the department will apply your unused credit to the amount owed.

If your unused credit is more than the amount due, the department will adjust your credit accordingly.

If your unused credit is less than the amount due, remit the difference with your amended return.

Line 38 - Audit Question

Have you been advised that your original return is being (or will be) audited by the Arizona Department of Revenue or the Internal Revenue Service? Check "yes" or "no" whichever applies.

Page 2 Instructions

Part I Exemptions

Use lines 1 through 4 to correct your dependent, age 65 or over, or blind exemptions. In column (a), enter the exemption amounts claimed on your original return or most recently amended return. However, if your original return or previously amended return was corrected by the Department of Revenue, enter in

column (a) the corrected exemption amounts.

In column (b), enter the amount by which you are changing your previously claimed exemptions. If you are not changing your exemptions, enter zero in column (b).

In column (c), enter the corrected exemption amounts.

On line 4, add the amounts on lines 1 through 3 in columns (a), (b), and (c). If you have changed the amounts previously claimed for exemptions, enter the amounts on line 4, columns (b) and (c), on page 1, line 14, columns (b) and (c).

List your dependent(s)' names, relationship, and social security numbers on the lines provided. **If you do not, you may lose the exemption.**

Part II Income, Deductions, and Credits

List the line reference, from page 1, for which you are reporting a change. Give the reason for each change and attach any supporting document required.

Part III Payments

Part IIIA and IIIB lines are used to list your income tax payments for the tax year you are amending.

A. Payments (Withholding, Estimated, and Extension.)

On lines 5 through 10, enter estimated income tax payments, payments made with an extension request, and Arizona withholding amounts for the tax year you are amending. Enter the total on line 11 and on the front of the return, line 26.

B. Payments (Other)

On lines 12 through 17, enter the payment sent with your original return and all payments after you filed your return. Enter the total on line 18 and on the front of the return, line 29.

Before You File Your Return

- Sign your return and mail it to the address listed on page 1 of the instructions. If you are filing a joint amended return, both you and your spouse must sign.
- Include your home telephone number and the number at which you can be reached during the day.
- Check to make sure you have made entries in all three columns where shown.
- Double check your **MATH**. A simple error can cause delays in processing your return.
- Make sure your **NAME** is on the return.
- Write your social security number on the front of your check and attach it to the front of your return.
- Check the boxes on your return to make sure you filled them in.
- Make certain you have attached **all** required documents and/or schedules.
- Sign your return and have your spouse sign it if filing jointly.

Filing Your Return

Make a copy of your return before mailing it to keep for your records. (Remember to file the original, not a copy).

The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

Send the return to: Arizona Department of Revenue, PO Box 29002, Phoenix AZ 85038-9002.

Make sure you put enough postage on your envelope.

How Long To Keep Your Return

You must keep your records as long as they are important for any Arizona tax law. Keep records that support an income or deduction item at least until the period of limitations expires for that return. (A period of limitations is the limited time after which no legal action can be brought.) Usually, this is four years from the date the return was due or filed. However, there are instances where the limitation period is longer than four years. For instance:

If unreported income is more than **25** percent of the income shown on the return, the period of limitations does not expire until six years after filing the return.

The department can bring an action at any time if a return is false or fraudulent, or if you do not file a return.

There are other situations which could extend the limitation period longer than four or six years. Therefore, keep some records longer. For example, keep records which establish the basis of property for a period longer than four years. Additionally, keep net operating loss records back to the date you incurred the loss. For additional information, get federal Publication 552, *Record Keeping For Individuals*.